

Property Tax Postponement Claim Form Instructions

Line 1: Social Security Number - Enter your Social Security number in the space provided. The number is required for account identification. (See the Privacy Notification.)

Line 2: Claimant's Name - Print or type your full name in the space provided. Use the pre-addressed label if there is one.

Line 3: Date of Birth - Enter the month, day, and year you were born. For example, if you were born on July 15, 1936, enter 07/15/1936.

Line 4: Phone Number – Please include your daytime telephone number with area code on the claim.

Line 5: E-mail Address – Please include your e-mail address on the claim.

Line 6: "In Care of" Name – If correspondence is to be sent in care of someone else (such as your son, daughter, or conservator), enter the person's name.

Lines 7 and 8: Mailing Address – Enter the mailing address to which all correspondence should be sent. Do not abbreviate.

Line 9: Spouse or Registered Domestic Partner Information – Enter the Social Security number, date of birth, and full name of your spouse or registered domestic partner in the spaces provided. (See the Privacy Notification.)

Lines 10 and 11: Location of Residential Dwelling – Complete only if the residential address is different from the mailing address on lines 7 and 8.

Line 12: Proof of Age – If you will be 62 or older on or before December 31, 2008, whether or not you are blind or disabled, check the box on line 12. If you are a first-time filer, you must submit proof of age. A copy of any of the following documents is acceptable if it displays your age or birth date:

- Driver's license
- Birth certificate
- Delayed birth certificate
- Hospital birth record
- Military discharge record
- Marriage license
- Citizenship or naturalization papers
- Church record
- Social Security Form 2548
- Social Security award letter
- Medi-Cal card

Line 13: Proof of Blindness or Disability – If you are blind and less than 62 years of age, check the box on line 13. Proof of blindness is required for each year you file for property tax postponement. You are considered blind if you have received a medical determination that you have either of the following conditions:

- Central vision acuity (sharpness of vision) of no more than 20/200 with the use of a correcting lens; or
- Tunnel vision, which is a limited visual field of 20 degrees or less.

If you are disabled and less than 62 years of age, check the box on line 13. Proof of disability is required for each year you file for tax postponement. You are considered disabled if:

- You cannot engage in any substantial gainful activity because of a physical or mental impairment;
- The severity of the impairment prevents you from engaging in your previous work and any other type of work, considering your age, education, and work experience;
- The impairment is determined medically by a doctor; and
- The impairment is expected to last for at least 12 months in a row.

You may submit any of the following documents as proof of blindness or disability:

- A copy of your Medicare card;
- A copy of a recent Social Security award letter;
- A copy of a recent Supplemental Security Income payment decision;
- A copy of a recent Form 2458 from the Social Security Administration, verifying age and status; or
- An original statement signed by a licensed physician attesting to the blindness or disability. The statement must be on the physician's letterhead with a current date, and it must include the dates and the nature of the blindness or disability. The statement may be submitted only if you cannot provide any of the documents listed above.

Note: A Medi-Cal card is **not** acceptable proof of disability.

Line 14: Delinquent Taxes – If you have delinquent property taxes, enter the first year those taxes became delinquent.

If you are 62 years or older and owe delinquent taxes for prior years, you must pay the county tax collector for all taxes that became delinquent prior to your 62nd birthday. If you are blind or disabled and owe delinquent taxes for prior years, you must pay the county tax collector for all taxes that became delinquent prior to the time you became blind or disabled.

Line 15: Year You Purchased Your Home – Enter the year in which you purchased your home. If you are not sure of the year, enter your best estimate.

Line 16: Amount Owed Against Your Home – This is the total amount of liens, deeds of trust, mortgages, or other encumbrances (including reverse mortgages) recorded against your home. (Do not include the property tax postponement lien.)

Include your best estimate of the following:

Loan balance(s) on your home \$ _____

Abstracts of judgment amounts \$ _____

Any other liens \$ _____

Total (enter on line 16.) \$ _____

Line 17: Refinanced Home – Check the appropriate box. If you check “Yes”, you must submit a copy of your most recent mortgage statement. If you are in the process of refinancing, please send documentation showing what the new principal balance will be and the approximate closing date.

Line 18: Reverse Mortgage – Check the appropriate box. If you check “Yes”, you must submit a copy of your loan documents that include terms, maximum principal amount, interest rate, and initial amortization schedule.

Line 19: Property Held in a Trust – Check the appropriate box. If you check “Yes,” you must provide a copy of the recorded trust agreement and amendments if you have not previously submitted a copy OR if you have amended your trust in the last year.

Line 20: Own and Occupy Property as Principal Place of Residence – If you owned and occupied the property as your principal place of residence on December 31, 2007, and continuously since then, check the “Yes” box. All other recorded owners (except spouse, registered domestic partner, and direct-line relatives) must also meet this requirement. Direct-line relatives are defined as (a) parents, children, or grandchildren of the claimant and/or the claimant’s spouse, and (b) the spouses of the relatives named in (a).

If you and all other recorded owners do not meet this requirement, check the “No” box and STOP here. You do not qualify for property tax postponement.

You are still eligible for postponement if: (1) you are temporarily confined to a hospital or medical institution for medical reasons; (2) the property was the principal place of residence immediately prior to confinement; and (3) the residence is not rented.

List the names, relationship, Social Security numbers, and dates of birth of all other recorded owners of the property. All other recorded owners (except spouse, registered domestic partner, and direct-line relatives) must also be either 62 years of age or older on or before December 31, 2008, or be blind or disabled at the time of application.

Line 21: Social Security and/or Railroad Retirement – Enter the total payments you and your spouse or registered domestic partner received in 2007 for Social Security (including the amount deducted for Medicare premiums) and/or railroad retirement.

Line 22: Interest and/or Dividends – Enter the total interest and/or dividends you and your spouse or registered domestic partner received in 2007, regardless of source or taxability.

Line 23: Pensions and/or Annuities – Enter the total amount of pensions and/or annuities you and your spouse or registered domestic partner received in 2007, regardless of source or taxability. Include disability retirement payments and IRA distributions.

Line 24: SSI/SSP, AB and/or ATD – Enter the total payments you and your spouse or registered domestic partner received in 2007 for the Social Security Income/State Supplementary Payment (SSI/SSP) Program, Aid to the Blind (AB), and Aid to the Totally Disabled (ATD). Do not include payments received for Temporary Assistance for Needy Families (TANF) or noncash assistance such as homemaker/chore services.

Line 25: Rental Income (or Loss) – Enter the amount of net rental income (or loss) for 2007. You must include a copy of your Federal Form 1040 (all pages) with all schedules or attachments.

Line 26: Business Income (or Loss) – Enter the amount of net income (or loss) from your business or farm for 2007. You must include a copy of your Federal Form 1040 (all pages) with all schedules or attachments.

Line 27: Gain (or Loss) – Enter the amount of gain (or loss) from the sale of business property and/or capital assets for 2007. Examples of capital assets are stocks, bonds, and rental real estate. The maximum net loss you may deduct from the sale of capital assets is \$3,000. You must include a copy of your Federal Form 1040 (all pages) with all schedules or attachments.

Line 28: Other Income - Include the total amount of other taxable and nontaxable income you and your spouse or registered domestic partner received in 2007. The following types of income must be included:

- Wages
- California State Lottery winnings in excess of \$600; 100% of lottery winnings from other states
- Life insurance proceeds to the extent that they exceed the expenses incurred for the last illness and funeral of the deceased spouse or registered domestic partner of the claimant
- Veterans Administration benefits
- Gifts and inheritances in excess of \$300, except between members of the household
- Alimony received
- Military compensation
- Amounts received from an estate or a trust
- Unemployment insurance benefits
- Workers' compensation payments for temporary disability
- Amounts contributed by or on behalf of the claimant to a tax-sheltered retirement or deferred compensation plan
- Amounts received from an employer or any government body for loss of wages due to sickness or accident (sick leave payments)
- Nontaxable gain from the sale of a residence
- Scholarships and fellowship grants
- The amount of the alternative minimum taxable income in excess of your regular taxable income, if you were required to pay the alternative minimum tax on your 2007 California income tax return

Line 29: Income of Other Household Members – Include the total amount of income received by all other household members while they lived in your home during 2007. A household member is any person who lived with you in your home who was not a renter, a full-time student, or a minor under age 18.

Line 30: Subtotal – Add lines 21 through 29.

Line 31: Adjustments to Income – Enter the total of all adjustments to your income for 2007, including any of the following adjustments:

- Forfeited Interest Penalty – Deduct the penalty charged for premature withdrawal from a savings account.
- Alimony Paid – Deduct alimony payments made as directed by the court.
- Individual Retirement Account – If you contributed to an Individual Retirement Account (IRA), Keogh Plan (HR10), or Simplified Employee Plan (SEP), you may deduct the amount, subject to the same limitations as for California personal income tax.
- Self-Employed Health Insurance Deduction – You may deduct the amount, subject to the same limitations as for California personal income tax.
- Self-Employment Tax Deduction – Deduct one-half of the self-employment tax imposed for the taxable year.
- Student Loan Interest Deduction – Deduct the amount allowed for California personal income tax.
- Medical Savings Account (MSA) Deduction – Deduct the amount you contributed to an MSA.
- Moving Expenses – Deduct allowable moving expenses that were not reimbursed by your employer.

Note: You must include a copy of your Federal Form 1040 (all pages) with all schedules or attachments.

The following items are not deductible from income: mortgage payments, interest paid on loans (other than qualified education loans), repairs, fees, taxes (other than self-employment tax), utilities, medical bills, and health premiums (unless you are self-employed).

Line 32: Total Household Income - Subtract line 31 from line 30. Enter the total on line 32. *If the amount on line 32 is greater than \$35,500, STOP. You do not qualify for property tax postponement.*

Line 33: Cooperative Housing Corporation – If your residence is part of a cooperative housing corporation, check the “Yes” box. If not, check the “No” box.

Tenant-stockholders own shares in a cooperative housing corporation, which entitles them to occupy for dwelling purposes a house or apartment in a building owned by the corporation. The cooperative housing corporation must allow the stock certificates to be rendered to the State Controller’s Office as collateral for the postponement of property taxes.

Line 34: Leasehold (Possessory) Interest – If your residence is based on a leasehold (possessory) interest, check the “Yes” box. If not, check the “No” box. If you check “Yes”, you must provide a copy of the recorded lease agreement and the policy of title insurance.

A leasehold (possessory) interest property is land in California that an individual does not own but has the right to possess and occupy. If you have a leasehold interest, it must be for a period of no less than 45 years from the time you first filed for postponement. For example, if you are a first-time filer in 2008, your leasehold interest must extend to at least January 1, 2053.

Line 35: Life Estate or Contract of Sale – If your residence is based on a life estate or a contract of sale, check the “Yes” box. If not, check the “No” box. If you check “Yes”, you must enclose written consent from the remainderman of the estate to postpone property taxes.

A life estate entitles a person to a lifetime residence on real property owned by another person. A contract of sale is an agreement for the purchase of property in which the title remains in the seller’s name until the completion of the contract.

Line 36: Mobile Home or Floating Home – If your residence is a mobile home situated on rented or leased land or is a floating home, check the “Yes” box. If not, check the “No” box. If you check “Yes”, enter your mobile home decal number in the space provided.

A mobile home or floating home must be on the secured property tax roll of the county in which it is situated. *Prior-year delinquent taxes on a mobile home or floating home are not eligible for postponement.*

Line 37: Property Used for Rental or Business – If your property is used entirely for your personal use, check the “No” box.

If your property is used partially for business or as a rental (e.g., duplex or multi-dwelling), or if you live on a farm or similar acreage, check the “Yes” box and enter your best estimate of the percentage of the property devoted to your personal use.

The percentage of the property devoted to personal use is the portion used as your residential dwelling and as much of the land surrounding it as is reasonably necessary to use the dwelling as your home.

Note: *Property tax postponement will be allowed only on the portion of property used for your personal use.*

Signature and Date

You and all other owners of record must sign and date the claim form. No one can sign for you without authorization. If another person signs the claim for you, enclose with your claim a copy of the recorded power of attorney, letter of conservatorship, or other document entitling that person to sign for you.

You may sign by marking an "X" if this is done in the presence of a witness. The word "Witness" and the signature of the witness must be entered after your mark.

Additional Information

To obtain more information about the Property Tax Postponement Program:

- Call (800) 952-5661 or (916) 327-5587;
- Visit the SCO's Web site at <http://www.sco.ca.gov> (click on Public and Gov. Services, then Property Tax Postponement);
- E-mail the program at postponement@sco.ca.gov; or,
- Write the SCO at P.O. Box 942850, Sacramento, CA 94250-5880.

PRIVACY NOTIFICATION

The Information Practices Act of 1977 and the Federal Privacy Act require that the following notice be given to individuals who are asked to supply information.

The purpose for requesting information is to administer California's Property Tax Postponement Law. Applicants are required to provide their Social Security numbers to ensure proper identification and to permit processing of the applications. Additional information requested on the forms and accompanying instructions enable the State Controller's Office to determine eligibility. Failure to furnish the requested information may result in denial of the application, delay in the approval of property tax postponement, or other disadvantages to the applicant.

Information furnished on the application may be transferred to other governmental agencies as authorized by law, e.g., the Board of Equalization, the Attorney General's Office, the Department of Finance, and the Franchise Tax Board. Individuals have the right to review their records maintained by the State Controller's Office.